

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF WASHINGTON  
WESTERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

ETHELEE MASON A/K/A JOEY E. MASON,

Defendant.

Case No.

**UNITED STATES' COMPLAINT TO  
REDUCE ASSESSMENTS TO  
JUDGMENT**

This is a civil action brought by the United States of America to reduce to judgment federal income tax assessments against defendant Ethelee Mason.

1. This action is brought at the direction of the Attorney General of the United States and at the request and with the authorization of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, under Sections 7401 and 7403 of the Internal Revenue Code ("IRC") of 1986 (26 U.S.C.).
2. The Court has jurisdiction over this action under IRC §§ 7402, 7403 and 28 U.S.C. §§ 1340 and 1345.
3. Venue is proper in the Western District of Washington under 28 U.S.C. §§ 1391(b) and 1396 because the defendant resides in this judicial district, in Friday Harbor, WA.

4. On the dates and in the amounts set forth below, a delegate of the Secretary of the Treasury made timely assessments against defendant Ethelee Mason for federal income taxes, penalties, interest and other statutory additions for the periods as follows (unassessed interest and penalty accruals are calculated to December 31, 2013):

<b>Tax Period</b>	<b>Assessment Date</b>	<b>Assessment Amount</b>	<b>Assessment Type</b>	<b>Unpaid Balance as of 12/31/2013</b>
2003	5/31/2004	5,925.00	Tax	\$10,210.92
	5/31/2004	62.00	Estimated tax penalty	
	5/31/2004	50.84	Failure to pay penalty	
	5/31/2004	32.05	Interest	
	11/28/2005	838.86	Failure to pay penalty	
	11/28/2011	381.30	Failure to pay penalty	
	10/21/2013	100.00	Fees and collection costs	
	10/21/2013	3,592.46	Interest	
2004	5/22/2006	20,237.00	Tax	\$44,455.67
	5/22/2006	188.64	Estimated tax penalty	
	5/22/2006	4,553.32	Late filing penalty	
	5/22/2006	1,416.59	Failure to pay penalty	
	5/22/2006	1,766.50	Interest	
	11/28/2011	3,642.65	Failure to pay penalty	
	10/21/2013	12,392.31	Interest	
2005	5/29/2006	3,541.00	Tax	\$48,087.64
	5/29/2006	139.00	Estimated tax penalty	
	5/29/2006	34.84	Failure to pay penalty	
	5/29/2006	29.51	Interest	
	10/8/2007	4,174.00	Accuracy penalty	
		20,868.00	Tax	
		6,052.91	Failure to pay penalty	
		13,026.60	Interest	
<b>TOTAL</b>				<b>\$102,754.23</b>

5. The earliest collection statute of limitations expires on May 31, 2014, which is for defendant's 2003 federal income tax liability.
6. Proper notice and demand for payment of the assessments set forth in paragraph 5 has been made on defendant Ethelee Mason.

7. Despite timely notice and demand for payment, defendant Ethelee Mason has neglected, failed or refused to pay the liabilities set forth in paragraph 5 in full and there remains due and owing to the United States the amount of \$102,754.23 (calculated as of December 31, 2013) plus interest, penalties and other statutory additions as provided by law.

WHEREFORE, the United States prays that the Court adjudge and decree as follows:

A. That the United States be granted judgment against Ethelee Mason for her unpaid federal income tax assessments owed for tax years 2003, 2004, and 2005, in the aggregate amount of \$102, 754.23, plus interest, penalties and other statutory additions as provided by law from December 31, 2013;

B. That the United States be awarded its costs and such other further relief as is just and proper.

DATED this 6th day of January, 2014.

JENNY A. DURKAN  
United States Attorney

ROBERT P. BROUILLARD, WSB #19786  
Assistant United States Attorney

/s/Kari M. Larson  
KARI MADRENE LARSON  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 683  
Ben Franklin Station  
Washington, D.C. 20044-0683  
Telephone: 202-616-3822  
Fax: 202-307-0054  
Kari.M.Larson@usdoj.gov